



BUCKEYE PARTNERS, L.P.

One Greenway Plaza
Suite 600
Houston, Texas 77046
Tel (832) 615-8700
Fax (832) 615-8601

Regional Administrator
United States Environmental Protection Agency
Region 5
77 West Jackson Boulevard
Chicago, IL 60605-3590

I am the chief financial officer of Buckeye Partners, L.P., One Greenway Plaza Ste 600, Houston, Texas 77046. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in subpart F of 40 CFR part 144.

1. This firm is the owner or operator of the following injection wells for which financial assurance for plugging and abandonment is demonstrated through the financial test specified in subpart F of 40 CFR part 144. The current plugging and abandonment cost estimate covered by the test is shown for each injection well.

Well Name	EPA Identification No.	Address	Plugging and Abandonment Cost Estimate
BDW-1	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$109,895
BDW-2	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$112,645
BDW-3	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$112,645
BDW-4	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$109,895
BDW-5	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$112,645
CW-1	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$224,050
CW-2	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$224,050
CW-3	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$224,050
CW-4	Permit Pending	20755 West Road, Woodhaven, MI, 48483	\$224,050
Total:			\$1,453,925

2. This firm guarantees, through the corporate guarantee specified in subpart F of 40 CFR part 144, the plugging and abandonment of the following injection wells owned or operated by subsidiaries of this firm. The current cost estimate for plugging and abandonment so guaranteed is shown for each injection well:

NOT APPLICABLE

3. In States where EPA is not administering the financial requirements of subpart F of 40 CFR part 144, this firm, as owner or operator or guarantor, is demonstrating financial assurance for the plugging and abandonment of the following injection wells through the use of a test equivalent or substantially equivalent to the financial test specified in subpart F of 40 CFR part 144. The current plugging and abandonment cost estimate covered by such a test is shown for each injection well:

NOT APPLICABLE

4. This firm is the owner or operator of the following injection wells for which financial assurance for plugging and abandonment is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in subpart F of 40 CFR part 144 or equivalent or substantially equivalent State mechanisms. The current plugging and abandonment cost estimate not covered by such financial assurance is shown for each injection well:

None.

This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on December 2017. The figures for the following items marked with an asterisk are derived from this firm's independently audited, yearend financial statements for the latest completed fiscal year, ended 2016.

ALTERNATIVE I

1.	(a) Current plugging and abandonment cost	\$1,453,925
	(b) Sum of the company's financial responsibilities under 40 CFR Parts 264 and 265, Subpart H, currently met using the financial test or corporate guarantee	\$0
	(c) Total of lines a and b	\$1,453,925
*2.	Total liabilities [if any portion of the plugging and abandonment cost is included in total liabilities, you may deduct the amount of that portion from this line and add that amount to lines 3 and 4]	\$4,722,680,000
*3.	Tangible net worth	\$3,270,575,000
*4.	Net worth	\$4,698,423,000
*5.	Current assets	\$1,318,897,000
*6.	Current liabilities	\$399,548,000
*7.	Net working capital [line 5 minus line 6]	\$919,349,000
*8.	The sum of net income plus depreciation, depletion and amortization	\$790,267,000
*9.	Total assets in U.S. (required only if less than 90% of firm's assets are located in U.S.)	\$7,921,103,000
		Yes No
10.	Is line 3 at least \$10 million?	X
11.	Is line 3 at least 6 times line 1(c)?	X
12.	Is line 7 at least 6 times line 1(c)?	X
*13.	Are at least 90% of firm's assets located in the U.S.? If not, complete line 14	X
14.	Is line 9 at least 6 times line 1(c)?	X

15.	Is line 2 divided by line 4 less than 2.0?	X	
16.	Is line 8 divided by line 2 greater than 0.1?	X	
17.	Is line 5 divided by line 6 greater than 1.5?	X	

ALTERNATIVE II – NOT APPLICABLE – Using Alternative I for financials assurance testing

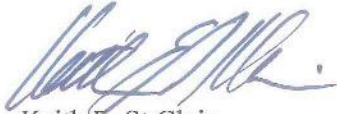
1.	(a) Current plugging and abandonment cost	
	(b) Sum of the company's financial responsibilities under 40 CFR Parts 264 and 265, Subpart H, currently met using the financial test or corporate guarantee	
	(c) Total of lines a and b	
2.	Current bond rating of most recent issuance of this firm and name of rating service	
3.	Date of issuance of bond	
4.	Date of maturity of bond	
*5.	Tangible net worth [if any portion of the plugging and abandonment cost estimate is included in "total liabilities" on your firm's financial statements, you may add the amount of that portion to this line]	
*6.	Total assets in U.S. (required only if less than 90% of firm's assets are located in U.S.)	

		Yes	No
7.	Is line 5 at least \$10 million?		
8.	Is line 5 at least 6 times line 1(c)?		
*9.	Are at least 90% of the firm's assets located in the U.S.? If not, complete line 10		
10.	10. Is line 6 at least 6 times line 1(c)?		

I hereby certify that the wording of this letter is identical to the wording specified in 40 CFR 144.70(f) as such regulations were constituted on the date shown immediately below.

BUCKEYE PARTNERS, L.P.

By Buckeye GP LLC, its sole general partner

A handwritten signature in blue ink, appearing to read "Keith E. St. Clair".

Keith E. St.Clair

Executive Vice President & Chief Financial Officer

December 15, 2017



Deloitte & Touche LLP
Suite 4500
1111 Bagby Street
Houston, TX 77002-2591
USA

Tel: +1 713-982-2000
Fax: +1 713-982-2001
www.deloitte.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Directors of Buckeye GP LLC and the
Partners of Buckeye Partners, L.P.

We have performed the procedures included in the Code of Federal Regulations (CFR) Title 40, Part 144 Section 63 (40 CFR 144.63) which were agreed to by the Environmental Protection Agency and Buckeye Partners, L.P., related to Buckeye Partners, L.P.'s compliance with the financial test option as of December 31, 2016, included in the accompanying letter dated December 15, 2017, from Keith E. St.Clair of Buckeye Partners, L.P. Buckeye Partners, L.P.'s management is responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures that we performed and related findings are as follows:

1. We compared the amounts included in items "Total Liabilities", "Current Assets", and "Current Liabilities" under the caption Alternative I in the letter referred to above with the corresponding amounts in the audited financial statements of Buckeye Partners, L.P. as of and for the year ended December 31, 2016, on which we have issued our report dated February 24, 2017, and noted that such amounts were in agreement, after rounding.
2. We recomputed from, or reconciled to, the financial statements referred to in procedure 1 the information included in items "Tangible Net Worth", "Net Worth", "Net Working Capital", "The Sum of Income Plus Depreciation, Depletion and Amortization", and "Total Assets in U.S." under the caption Alternative I in the letter referred to above and noted no differences, after rounding.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the financial test option in the accompanying letter dated December 15, 2017. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board of directors and management of Buckeye Partners, L.P. and the Environmental Protection Agency and is not intended to be, and should not be, used by anyone other than the specified parties.

Deloitte + Touche LLP

December 15, 2017